

Date: June 22, 2009

To: CPA Firms Interested in Performing Financial and Compliance Audits of School Districts in the

Itawamba County School District

State of Mississippi

J. Thomas Vickers, CPA, Director, Education Audit Section From:

Subject: School District Audits to be Contracted to CPA Firms for the Year Ending June 30, 2009

The following school districts will be contracting with a CPA firm for their audit for the year ending June 30, 2009:

Aberdeen School District Alcorn School District Amory School District Baldwyn Public School District Bay St. Louis-Waveland School District Benoit School District Canton Public School District\* Chickasaw County School District\* Claiborne County School District Clay County School District Cleveland School District Columbia School District\* Copiah County School District Corinth School District\* Covington County School District

DeSoto County School District Drew School District

East Tallahatchie Consolidated School District\*

Forrest County Agricultural High School Forrest County School District Franklin County School District Greene County School District Greenwood Public School District\* Hattiesburg Public School District Hazlehurst City School District

Hinds County School District

Hollandale School District Houston School District Indianola School District

Jackson County School District Jackson Public School District Jefferson County School District Jefferson Davis School District Jones County School District Lafayette County School District Lamar County School District\* Lauderdale County School District\* Lee County School District Leland School District Long Beach School District Lowndes County School District Lumberton Public School District\* Marshall County School District Monroe County School District Mound Bayou Public Schools Natchez-Adams School District

Neshoba County School District\* North Panola School District\* North Pike Consolidated School District\* North Tippah Consolidated School District Noxubee County School District Ocean Springs School District Okolona Municipal Separate School

District

Oxford School District\* Pascagoula Municipal Separate School

District\*

Pearl Public School District\*

Petal School District\*

Philadelphia Public School District\* Picayune School District Pontotoc City School District Pontotoc County School District\* Prentiss County School District Quitman Consolidated School District Quitman County School District

Rankin County School District\* Richton School District Scott County School District\* Senatobia Municipal School District

Shaw School District

South Panola School District South Tippah School District Starkville School District Stone County School District\* Tate County School District Tunica County School District Tupelo Public School District Vicksburg-Warren School District Walthall County School District\* Water Valley School District Wayne County School District Webster County School District

West Bolivar School District West Jasper Consolidated School District

West Point School District

Western Line School District Winona Public School District\*

The contracted professional services for these audits will be performed in conformity with the following:

- A. Generally accepted auditing standards and the industry audit guide, Audits of State and Local Governmental Units, established by the American Institute of Certified Public Accountants.
- Statements of financial accounting standards as prescribed by the Financial Accounting Standards Board and the Governmental Accounting Standards Board.
- State legal compliance audit program and related forms provided by the Office of the State Auditor.
- Government Auditing Standards as required by the U.S. General Accounting Office. (The Yellow Book)
- E. Specific grant compliance matters contained in the Office of the Management and Budget (OMB) Circular A-133 Compliance Supplement.
- F. The OMB Circular A-133, "Audits of States, Local Governments and Non Profit Organizations," and other related OMB Circulars.
- The Single Audit Act Amendments of 1996.
- H. Mississippi Code Annotated (1972) for compliance with applicable state laws.
- Financial Accounting Manual Mississippi Public Schools

The Firm shall provide a draft report and, if requested, the audit documentation, to the Office of the State Auditor for review and approval. The draft report shall be provided to the Office of the State Auditor no later than:

Upon written notification by the Office of the State Auditor's authorized representative, the CPA Firm shall make any necessary corrections to the audit report or working papers resulting from the review and these corrections shall be made within two weeks of such notification.

If interested in submitting a proposal for one or more of the above-listed audits, please contact the school district directly.

The asterisks indicate that the Education Audit Section of the Office of the State Auditor performed the audit for the year ended June 30, 2008. Upon request, the audit documentation for these audit engagements will be made available for review by the successor audit firm at the Office of the State Auditor.